**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPLICATION NO.159 OF 1999**

The Commissioner of Income Tax
Mumbai City VI, Mumbai .. Petitioner
V/s
M/s.Excel Industries Ltd. .. Respondent

Mr.B.M.Chatterjee with P.P.Bhosale for the Petitioner.
Ms.V.B.Patel for the Respondent.

**CORAM : DR.S.RADHAKRISHNAN & V.C.DAGA, JJ.**

**DATE : 20th March, 2007.**

**P.C.:**

1. Heard the learned Counsel for the parties. The learned Counsel for the Petitioner fairly states that the tax liability involved in this matter is less than Rs.2 lakhs. In view of the Revenue's Circular dated 27th March, 2000 as the tax liability is less than Rs.2 lakhs, we are not inclined to entertain this application. Hence, the Application stands dismissed.

**(V.C.DAGA, J.)** **(DR.S.RADHAKRISHNAN,J.)**